

**ACCOUNTING**

This budget has decreased from \$233,543 last year to \$220,232 this year representing a 5.7% overall decrease. Changes from last year include:

- 1) LINE 1100 - SALARIES AND WAGES - overall, this line shows a funding reduction of \$28,737 based upon Mrs. Williams' planned retirement on 8/1/10. It includes 1/12 of her annual salary of \$96,494 and 11/12 of the starting salary of \$65,144. The net savings generated by Mrs. Williams' retirement equates to \$11,861 once she is compensated for her accrued sick and annual leave in accordance with your adopted policies (reflected on lines 1320 and 1325). The line includes level-funding for both of the other departmental positions. Adjustments for fringe benefits are also included in line(s) 2100, 2210, 2215 and 2400. Please note that the VRS contribution rate increased from 10.54% to 11.28% in FY 2011. The Group Life contribution rate increased from 0.79% to 1.11%.
- 2) LINE 2300 - HOSPITAL PLAN - increased by \$2,004 to reflect increased health care insurance premiums. A proportionate share of the increase is also passed on to employees.
- 3) LINE 5210 - POSTAL SERVICE - an increase of \$650 based upon current expenditure trends.

Other lines are level funded.

		----- Prior Years -----			----- Current Year -----		--2010/2011 Budget Year--		
		Expenditure 2006/2007	Expenditure 2007/2008	Expenditure 2008/2009	Adopted Budget	Actual On 2010/02	Department Request	County Admin Recommends	Adopted Budget
012430	* ACCOUNTING *								
012430-1100	SALARIES & WAGES REGULAR	135,831	156,268	169,653	169,653	113,102	140,916	140,916	
012430-1300	PART-TIME SALARIES		4,661						
012430-1320	ANNUAL LEAVE						11,876	11,876	
012430-1325	SICK LEAVE						5,000	5,000	
012430-2100	FICA	10,189	12,099	12,823	12,978	8,529	12,071	12,071	
012430-2210	RETIREMENT	9,019	10,142	16,660	17,881	11,921	15,896	15,896	
012430-2215	RETIREMENT - EMPLOYEE SHARE	6,792	7,813	8,483	8,483	5,655	7,046	7,046	
012430-2300	HOSPITAL PLAN	13,242	15,125	16,535	18,108	12,072	20,112	20,112	
012430-2400	GROUP INSURANCE	1,535	1,563	1,391	1,340	894	1,565	1,565	
012430-2600	UNEMPLOYMENT INSURANCE	101	126	120					
012430-2700	WORKER'S COMPENSATION	200	184	281		231			
012430-3310	REPAIR & MAINTENANCE	86	50						
012430-3600	ADVERTISING	1,167	1,198	1,087	1,100		1,100	1,100	
012430-5210	POSTAL SERVICES	1,650	2,650	1,675	1,650	1,623	2,300	2,300	
012430-5230	TELECOMMUNICATIONS	791	707	758	825	440	825	825	
012430-5500	TRAVEL CONVENTION, EDUCATION	159	51	63	125		125	125	
012430-5810	DUES & MEMBERSHIP	80	35	35					
012430-6001	OFFICE SUPPLIES	1,232	1,436	1,718	1,400	736	1,400	1,400	
012430-6012	BOOKS AND SUBSCRIPTIONS								
012430-8201	EQUIPMENT		90	91					
	--TOTAL DEPARTMENT--	182,074	214,198	231,373	233,543	155,203	220,232	220,232	
TOTAL - * ACCOUNTING *		182,074	214,198	231,373	233,543	155,203	220,232	220,232	
TOTAL FOR FUND		182,074	214,198	231,373	233,543	155,203	220,232	220,232	
FINAL TOTAL		182,074	214,198	231,373	233,543	155,203	220,232	220,232	

NAME	POSITION	DATE HIRED	YEARS OF SERVICE **	GRADE	SALARY LOW 2010 - 2011	RANGE HIGH	2009-2010 CURRENT SALARY	PROPOSED PAY PLAN 2010-2011 ACTUAL COST
<b>ACCOUNTING</b>								
WILLIAMS, JULIA	FINANCE DIRECTOR	09/01/72	37	37	65,144	100,973	96,494	67,757
STEELE, JUNE	ACCOUNTANT	05/18/92	18	26	38,088	59,037	46,863	46,863
ANDERSON, MELISSA	ACCOUNT CLERK	10/16/07	2	18	25,780	39,959	26,296	26,296
								140,916

\*\* To calculate years of service, employee must be employed prior to September of any year.